## AMENDMENTS

Please amend the present application as follows:

***In the Claims***

1-19. (Cancelled)

20. (Previously presented) A storage system, comprising:

a first iSCSI controller operable to receive a SCSI I/O request over a TCP/IP network; and

a second iSCSI controller coupled to the first iSCSI controller, wherein the first iSCSI controller is configured to copy the SCSI I/O request to memory associated with the second iSCSI controller and acknowledge to a host that the SCSI I/O request has been committed, and wherein responsive to detecting a failure of the first iSCSI controller, if the second iSCSI controller determines that the SCSI I/O request has been committed but not completed, the second iSCSI controller assumes the network address of the first iSCSI controller, retrieves the copy of the SCSI I/O request from the memory, and completes the SCSI I/O request.

21. (Cancelled)

22. (Cancelled)

23. (Previously presented) The system of claim 20, wherein the second iSCSI controller includes a first network address and a second network address, the first network address corresponding to a network address of the second iSCSI controller and the second network address corresponding to the network address of the first iSCSI controller.

24. (Previously presented) The system of claim 20, further including a first iSCSI TCP/IP protocol stack coupled between the first iSCSI controller and the network, and a second iSCSI TCP/IP protocol stack coupled between the second iSCSI controller and the network.

25. (Previously presented) The system of claim 20, wherein the first iSCSI controller and the second iSCSI controller are each configured to communicate with a remotely located host server over the network.

26. (Previously presented) The system of claim 20, wherein SCSI I/O request is removed from the second iSCSI controller at a time corresponding to the completion of the SCSI I/O request.

27. (Previously presented) The system of claim 20, wherein the storage system includes a fiber channel storage unit.

28. (Previously presented) The system of claim 20, wherein the second iSCSI controller assuming the network address of the first iSCSI controller further comprises retrieving the network address of the first iSCSI controller from the memory.

29. – 48. (Cancelled)